



Annual Report 2019

KOOYOORA



Acknowledgement of Country

Kooyoora Ltd would like to acknowledge the traditional owners of the land on which it conducts its work; the land that was taken from them without consent, compensation or treaty. We recognise their continuing connection to land, water and culture. Our work is primarily conducted on Wurundjeri and the Dja Dja Wurrung country, both part of the Kulin nation, and we acknowledge elders past, present and emerging.

Kooyoora in Dja Dja Wurrung means “mountain of light.”

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Building community-wide trust by enabling organisations to protect their people and provide safe, just responses.

Our Board



Alison Goss
Director (Chair)



Pauline Kelly
Director



Bruce Thompson
(Appointed June 2019)



Susan Halliday
(Appointed January 2019)



Ian Dallas
Resigned May 2019



Michael Shand
Resigned October 2019

Our Team

Fiona Boyle
Executive Director

Patrice Galgano
Director of Professional Standards and Legal Counsel

Katrina Thomas
Director of Professional Standards

Trevor Walker
Redress Manager (Appointed July 2019)

Amy Collier
Intake & Quality Officer (Appointed May 2019)

Marcella Meagher
Administrative Officer

Sue Nunan
Administration

Amanda Lincke
Director of Training & Education

Jack Lindsay
Project Worker

Volunteer Board Members

Professional Standards Committee

Daryl Williams QC
Chair

Christine Withers

Denis Shackell

Nick Goodenough

Heather Marten

Helen Wirtz

Professional Standards Board

Stephen Wilmoth
President

Robin Brett QC
Deputy President (Appointed April 2019)

Kerry Walker

Rev Chris Appleby

Anthony Greenway

Rev Richard Wilson

Beatrice Mellita

Peter Billings

Elizabeth Brimer
Resigned April 2019

Joseph Carney
Secretary

Professional Standards Review Board

Justice Julie Dodds-Streeton

The Hon David Habersberger QC

Rev Charles Sherlock

Rev Di Nicolios

Prof Greg Baxter

Michael Gronow QC

Samuel McMahon
Secretary

Chairpersons Report

As Kooyoora progresses into our fourth year of operating, I welcome the opportunity to address readers of our Annual Report.

The theme for me in 2019 is one of continuous improvement, built on the strength of a stable team. We have realised the benefit of appointments to the team with targeted expertise; leveraging their experience to refine processes, improve technology, and enhance the transparency of our reporting.

I commend Fiona Boyle – our Executive Director – as she leads the dedicated and talented team to continue to provide services and support that is focussed on the experience of all our stakeholders.

Our valued partnerships with member organisations of the Anglican Diocese of Melbourne and Anglican Diocese of Bendigo, continue to be central to our work. We have expanded the awareness of Kooyoora services into broader industries, engaging with schools, councils, sporting groups, and other religious groups. I have been delighted to observe an increasing number of organisations seeking out our expertise and support, demonstrating the growing reputation of Kooyoora as a valuable partner, upholding our aims to rebuild trust in the community.

Our organisation continues to be supported by a number of dedicated volunteers. It is with sincerest thanks that I recognise our success is achieved through the commitment of our volunteers on the Professional Standards Committee, Board, and Review Board. It is the combined effort of each of the individual contributions that has resulted in our shared achievements.

I particularly would like to thank the Board of Directors for their commitment to the governance and strategic guidance of Kooyoora; through volunteering their time and their ongoing support to me in the capacity of Chair.

During 2019 our Board of Directors made some notable changes. Firstly I would like to take this opportunity to thank both Michael Shand and Ian Dallas, who stepped down from the Board of Directors in the past year. As founding members of the Board, both Ian and Michael played a pivotal role in the establishment of Kooyoora, and contributed significantly to our progress.

Additionally, we were delighted to welcome two new members to the Board of Directors: Susan Halliday and Bruce Thompson who bring a wealth of experience in Board governance, across the health sector, and child safety.

At the conclusion of 2019, very few could have forecast the impending impacts to our working environment we now find ourselves responding to. Again, I was proud to observe the team committed to our work, and establish flexible practices to continue to deliver our services.

So whilst much continues to be unknown about how 2020 will evolve, I am confident it is one that will see the Kooyoora team continue to build maturity in our organisational processes, focussed on support for those we work with. With a team that are professional, flexible, and focussed I am confident that through Kooyoora's member organisations, our team, and volunteers we will continue to work together to build upon our successes and grow our organisation.

Alison Goss
Chair of the Board



Executive Officers Report

2020 is shaping up to be a challenging year.

Whilst this report is focused on 2019 I would like to acknowledge the stressful and unknown context everyone finds themselves operating, and the very difficult hardships people are suffering. It is our privilege to be able to continue to support our clients and the people who come into contact with our service.

Where did 2019 go?

It seems like a distant memory now.

2019 has been a year of constant cycles of development and consolidation for Kooyoora as we transitioned from an establishment business lifecycle and entered a stage of growth, albeit small growth. We have good indicators of a slow but steady growth pattern with the attraction of fee for service opportunities in investigation and trauma informed consultancy. This has allowed diversification of client type to include other dioceses, other faith denominations, school and sporting communities. It has also allowed us to invest in some key infrastructure. This has been interesting and exciting work.

We remained committed to refining our strategic plan and business model with a focus on team stability and efficiencies. I am pleased to be able to present this report that summarises these successes, work yet to be realised and the challenges faced and anticipated.

We have been able to attract our third integrated service client; Trinity Grammar School. Trinity Grammar School have embraced a whole of school work schedule to address past institutional failings in a genuine, thoughtful and respectful way. We have worked on supporting past students with assessment and referral into suitable therapeutic care and worked with consultants to support people coming forward to the school with information that is trauma informed and replicates the care taken in this area by the Royal Commission into Institutional Responses to Sexual Abuse. We also look forward to developing a community of practice with Trinity Grammar School and other interested parties.

A significant milestone in 2019 was being able to launch a Kooyoora website, which has a page displaying the logos of the organisations that

we work with that consent to this display. We do work with other clients who chose to remain anonymous. A huge thank you to Michael Shand who devoted considerable time and energy in the design and content for the website. We should also acknowledge the philanthropic support behind this project from the Vera Moore Foundation. The website has provided an invaluable source of information for the community. From running website analytics we have discovered that there are 2453 new users with a total of 14127 page views.

We also created a LinkedIn page to share key information and promote work undertaken by Kooyoora and also our clients as we all embark on a journey of cultural change that prioritises organisational safety, with a focus on child safety. I would encourage you to search Kooyoora and follow our page.

In relation to our work within the Anglican Dioceses of Melbourne and Bendigo we have had significant progress, along with the expected and unexpected setbacks and challenges.

While all organisations are in cycles of learning, development and maturity we have made progress in the following key areas:

1. Established and maintained robust professional relationships with statutory bodies such as the Commission for Children and Young People, Victoria Police and Child Protection;
2. Team stability;
3. Expansion of Board Directors composition and skill diversity;
4. Root cause analysis of systemic barriers preventing matters progressing through the professional standards processes and bodies (and addressing them through legislation changes, process and communication improvements);
5. Implementing data tracking systems to better understand the work and associated costs;
6. Further work on internal processes, efficiencies and policy and procedures;
7. Assisting clients with systemic gap analyses and solutions;
8. Improving process application and proportionality;
9. Define and build our service delivery capacity;
10. Appointments to our professional standards bodies including the Honourable David Harper to the role of Ombudsman; and
11. Undertaking internal and external auditing processes.

All in all a busy and very satisfying year only made possible through the dedication and passion held by each and every Board Director, team member and volunteers on the independent professional standards bodies. I send my heartfelt thanks to you all. We are sometimes privileged to see the positive outcomes of our work immediately and others will take years to be recognised as our clients move forward in creating safe organisations; therefore reducing trauma and all associated costs that go well beyond, but include, reputational and financial.

We have included snap shots of the work undertaken through various de-identified case studies. We thank our client organisations that have demonstrated a

commitment to safety, integrity and trust in order to make their organisations safe.

Kooyoora and our client members benefit from a number of people who donate their time, demonstrating month after month their commitment to our work and striving for safe organisations. Our dedicated Board of Directors donated at least 200 hours. It is conservatively calculated that the professional standards volunteers donated a combined total \$254,000 in hours of service. We have also been supported by Alexis Bebbington who last financial year donated in excess of \$9,000. In addition we received a donate of \$5,000 from the Vera Moore Foundation. We are very grateful for these contributions.

I would like to thank Angela Cannon, Amanda Linke and Jack Lindsay, all of whom have assisted Kooyoora in different ways and for different purposes. Angela Cannon has been pivotal in the establishment of Kooyoora and continues to be generous with her time for consultation when required. Angela's care and commitment to social justice is inspirational. I would also like to provide a warm welcome to Chris Pegg (investigator) and Marie Feeley (social worker) as they have joined our casual pool of professionals to draw on as we prepare for further growth.

Finally, I would like to acknowledge that our last founding Board Director, Michael Shand QC AM, resigned in October 2019. A significant milestone and an indication of maturing as a company. There was a lot of mixed feelings and emotion with this occurring despite it always being the intention. Michael has given so much of his wisdom and time to Kooyoora and professional standards. Our gratitude is deep.

Fiona Boyle
Executive Director



Strategic Goals and Objectives

1. Sustainability of Service

- Increase independence
- Increase member and client institutions
- Diversifying funding streams

2. Capability & Capacity

- Reduce team attrition with consideration to wellbeing
- Increase clarity and breath of internal operating controls
- Increase evaluation and feedback processes with a focus on continual quality improvements
- Increase the capacity to assist client institutions fulfil their professional standards obligations
- Contribute and utilise best practice research

3. Excellence in service delivery

- Decrease matter resolution time
- Improve information for robust decision making
- Improve responsiveness to matters
- Reduce barriers to timeliness

4. Focus on prevention

- Increase the capacity to utilise response themes for prevention and early intervention purposes
- Increase the diversity of training and education packages

Strategic Plan

The Kooyoora Board Directors have recently refined our strategic work and so you may notice slight changes.

Vision: Safe organisations, free from violence and abuse.

Mission: To build community-wide trust by enabling organisations to protect their people and provide safe, just responses.

Strategic Goal: Sustainability of service

- Increase independence
- Increase member and client institutions
- Diversify funding streams

Kooyoora's Board composition changed with the resignation of two Chancellors and recruitment of Board members from the wider community. We now provide services to an additional five organisations and have developed and refined our services in order to assist with diversification of funding streams. We were successful with one philanthropic grant.

We increased our funding diversity by 6%. This did not meet our strategic target of 15% for 2019. We have increased our client diversity across into the areas of education and other denominations. We held our first AGM Risk management reviews and ongoing mitigation of risk strategies were further embedded.

Strategic Goal: Capability & Capacity

- Reduce team attrition with consideration to wellbeing
- Maintain and grow the wellbeing needs of Kooyoora
- Increase clarity and breadth of internal operating controls
- Increase evaluation and feedback processes with a focus on continual quality improvements
- Increase the capacity to assist client institutions fulfil their professional standards obligations
- Contribute and utilise best practice research

We have stabilised our team and developed a well-being policy and program. We have implemented 25 internal policies and developed 5 operating procedure manuals. Our target for 2019 was 15 policies and 3 operating manuals.

Development and launch of a website and LinkedIn profile. Kooyoora's retention rate in 2018 was 55% and in 2019 it was 78%. Our target was between 70-85%.

Strategic Goal: Excellence in Service Delivery

- Decrease matter resolution time
- Improve information for robust decision making
- Improve responsiveness to matters
- Reduce barriers to timeliness
- Leading contemporary and sound practice with other industry partners
- Creating a community of practice to lead excellence in our areas of expertise

In 2019 we have seen matter resolution time decrease by 55% to an average of 73 days. In 2019 we have seen redress resolution time decrease by 69% to an average of 304 days. We note there is a large range, often due to the applicants timing and readiness.

Kooyoora team have worked on improvements to standardisation of investigative processes that have improved information being presented to decision makers. We have worked on legislative change to assist with matter outcomes and resolution times.

Strategic Goal: Focus on Prevention

- Increase the capacity to utilise response themes for prevention and early intervention purposes
- Increase the diversity of training and education packages
- Create a suite of tools and options to drive cultural change that rejects abuse and violence

We have completed preliminary work on prevention programs for educational settings and started discussions regarding partnerships.

Services

Prevention Regime:

Aligned to the recommendations from the Royal Commission into Institutional Abuse report which can assist organisations to ensure systems and processes are robust, compliant with relevant legislation and regulations and actively support an organisational culture of safety for all. Kooyoora services that can support this approach include:

- Service system review and gap analysis, including appropriate policy and procedure development
- Employee screening and assessment processes, including advanced assessment and psychometric testing
- Training and education programs
- Involvement in a community of practice that is being established for Anglican Grammar Schools to share best practice and collective learnings
- Specialist consultation
- Risk assessments and safety planning for person of concern

Response Process:

While the implementation of a strong prevention framework is a significant mitigation strategy, some risks will always remain. In those circumstances, it is vital that organisations understand their response obligations.

Services available to support this involve:

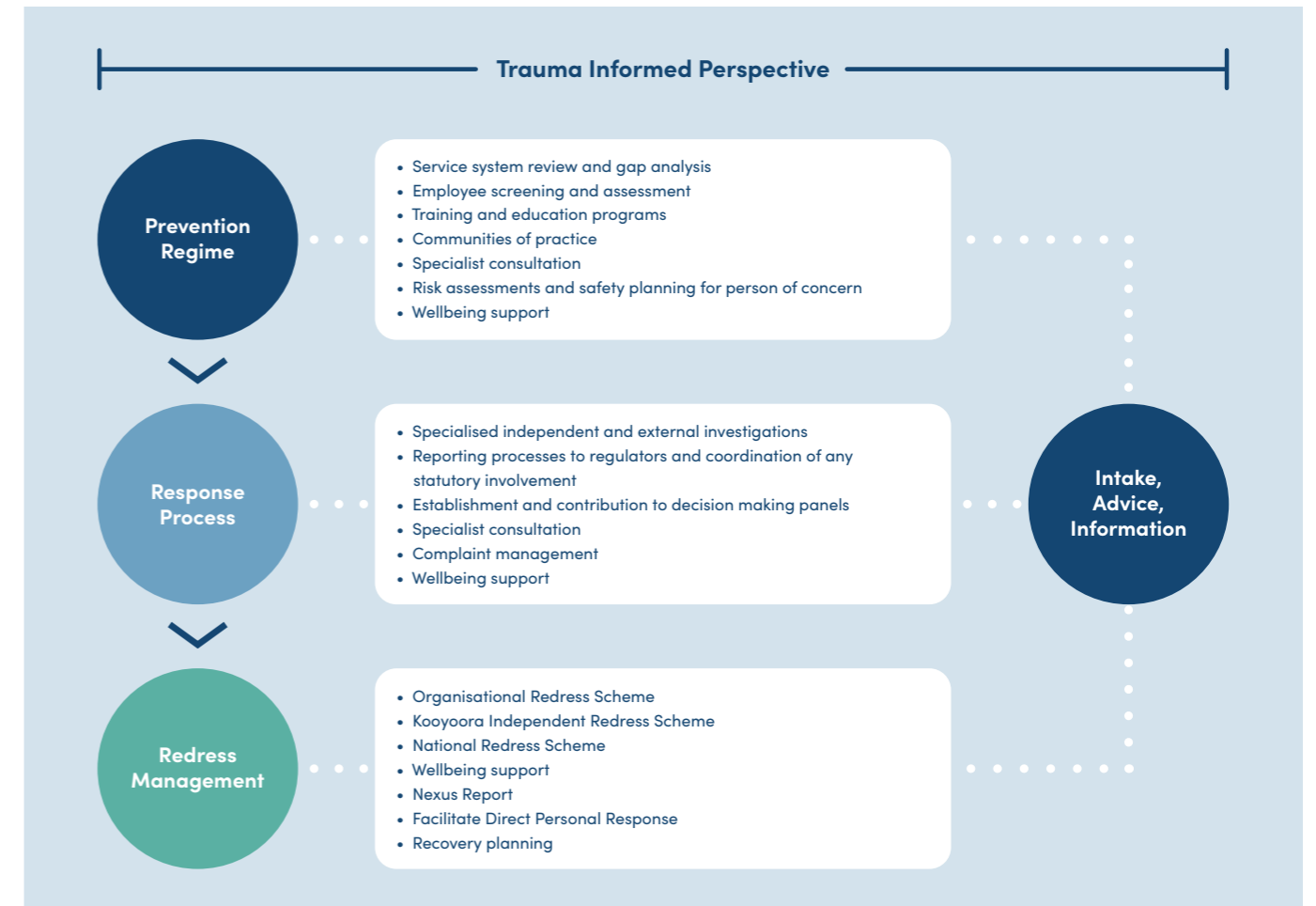
- Establishment of robust systems and processes to appropriately respond to any future complaints and allegations of sexual abuse that includes –
 1. Specialised independent and external investigations by highly skilled investigators which benefit from a multi-disciplinary approach with input from psychologists, legal counsel, cyber experts
 2. Provision of post-investigation reports that include recommendations on any identified systemic failings to inform continuous quality improvement strategies
 3. Assistance with reporting processes to regulators and coordination of any statutory involvement (eg Victorian Police, Child Protection Services) through our established relationships in this area
 4. Establishment and contribution to decision making panels
 5. Specialist consultation
 6. Complaint management

Redress Management:

This could be supported in two separate ways:

7. Assistance with own organisational redress scheme to ensure legislative compliance and coverage for all relevant forms of abuse, or
8. Access to the Kooyoora Independent Redress Scheme if required through an appropriate contract arrangement
9. Assistance with National Redress Scheme

Overview

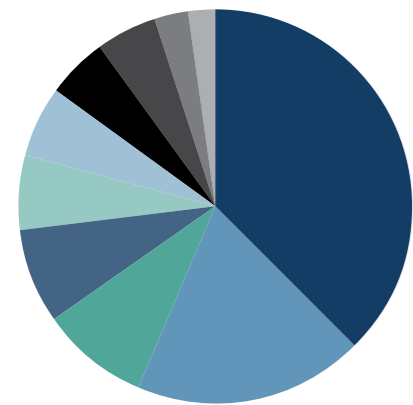


At the heart of what we do is support a culture that rejects abuse and violence and embraces humanity and compassion. Within this report we have included snapshots of practice that have been de-identified and de-contextualised to provide examples of the complexity of the work and to say that in some cases people who have been irreparably harmed now believe that they are worthwhile human beings, and that the organisations that have harmed them and others over decades, is now externally accountable and going some way to accept the responsibility of historical failings for these crimes against children. This is no doubt difficult for many within these organisations however we know from the Royal Commission into Institutional Sexual Abuse that history will be kind to those who take action.

When reading the snapshots of practice keep in mind the ripple effects of all these actions and that what is always needed is the collaboration of many stakeholders that Kooyoora coordinate; complainants, respondents, client organisation (usually multiple people, across all levels), police, child protection, commission for children and young people, national redress scheme, family of those harmed or harming, psychologists, media, advocates, legal professionals, mediators and the professional standards bodies.

Services

We have undertaken work to further develop and refine our service delivery model. The services have been developed in order to provide current and potential clients with a complete suite of services that can be purchased in an integrated or stand-alone way. These services are placed within a framework of prevention, response and redress.



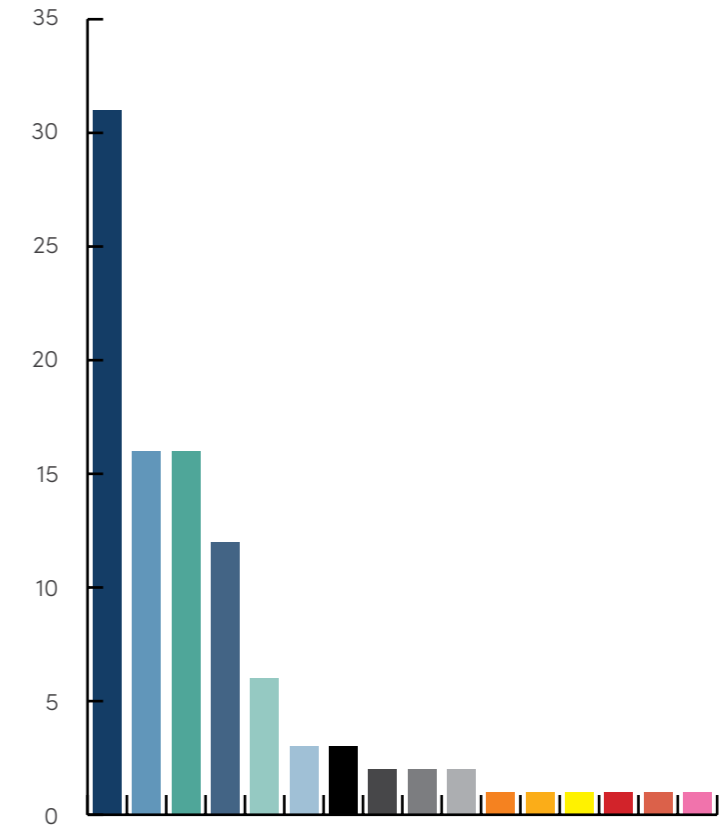
Service provided 2019

- Advice
- Complaint
- Kooyoora redress
- Information
- Clearance for clergy/lay
- National redress
- Person's of concern
- Clearance for service
- Investigation
- Unable to contact

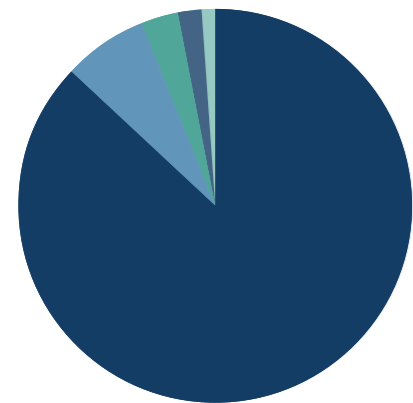
Advice	38%	Clearance for service	5%
Complaint	19%	Investigation	3%
Kooyoora redress	9%	Unable to contact	2%
Information	8%		
Clearance for clergy/lay	6%		
National redress	6%		
Person's of concern	5%		

Types of Matters dealt with in 2019

- Historical child sexual abuse
- Other
- Clearance
- Bullying
- Harassment
- Current child sexual abuse
- Physical abuse
- Historical adult sexual abuse
- Reporting obligations
- Grooming
- Current adult sexual abuse
- Emotional abuse
- Failure to protect
- Family violence
- Financial misconduct
- Neglect of a child



Historical child sexual abuse	31%	Historical adult sexual abuse	2%	Financial misconduct	1%
Other	16%	Reporting obligations	2%	Neglect of a child	1%
Clearance	16%	Grooming	2%		
Bullying	12%	Current adult sexual abuse	1%		
Harassment	6%	Emotional abuse	1%		
Current child sexual abuse	3%	Failure to protect	1%		
Physical abuse	3%	Family violence	1%		



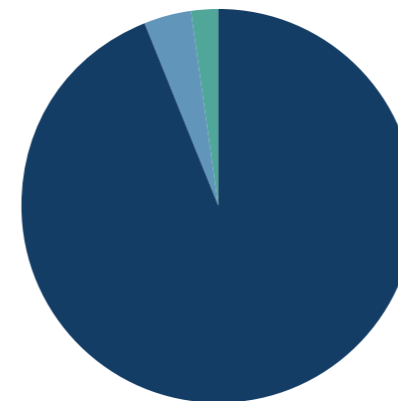
Matters by Client 2019

- Diocese - Melbourne
- Diocese - Bendigo
- Fee for service
- Diocese Other
- Unknown - unable to contact caller

Diocese - Melbourne	87%
Diocese - Bendigo	7%
Fee for service	3%
Diocese Other	2%
Unknown - unable to contact caller	1%

Reportable conduct in 2019

- No
- CCYP only
- Police and CCYP



No	94%
CCYP only	4%
Police and CCYP	2%

Intake, Information & advice

Since April 2019 Kooyoora have introduced a dedicated part time intake role. On average we received 3 intake calls per day with a response time averaging less than one business day. The intake calls cover information and advice on a range of areas associated with misconduct, professional standards and child safety. It is also the first contact point for complaints and redress applications which are then transferred to a Director of Professional Standards (DPS) or Redress Manager.

In the last 12 months, the information and advice calls have increased and church workers are open to seeking advice on areas such as policy, procedures, reporting obligations, and assistance with managing internal conflicts, with some clergy using the intake and advice line to check processes before they are implemented, seek secondary consult on various scenarios (often de-identified) and access general information regarding trauma informed practice. This increase has coincided with a decline in complaints against church workers. Although it is difficult to draw conclusions about this relationship, it is possible that this function is having an early intervention and preventative impact.

Most complainants take around one month to proceed to a consented complaint after making initial contact with Kooyoora, and this usually is preceded with 2-3 phone calls. As the intake function is the first point of contact, risk and reporting requirements are paramount. Intake works within the centre of our multidisciplinary team to ensure timely compliance with mandatory reporting, safety and risk planning. This often means managing initial risk and facilitating referrals to specialist services around mental health, suicidality, homocidality and family violence, as examples.

Kooyoora utilise the Blue Knot Trauma Principles and in doing so, if at all possible, make these reports and referrals with the person or with their knowledge.

Amy Collier

Intake & Quality Officer/ Investigator

Case Study: Integrated resolution after 23 years

Daniel first brought the sexual abuse he experienced to the attention of the organisation in 1997. He had been forced to engage in oral rape as a teenager. He sought the offender, who had been convicted of his offending 30 years prior, to be appropriately disciplined.

Daniel also was involved in providing evidence to the Royal Commission into Institutional Responses to Child Sexual Abuse. After a number of years, without satisfactory resolution, he contacted Kooyoora and consented to lodging a complaint under the Professional Standards Uniform Act.

Daniel received an outcome from this process that he thought was appropriate and that he had requested occur in 1997. Alongside the management of the complaint was a redress process. Daniel had previously received a redress compensation payment and with recent legislation changes was contacted by a legal firm encouraging him to have this "topped up."

Daniel was satisfied with the most recent process and asked for a limited number of counselling sessions to assist with finalisation of his recovery plan. Daniel received an apology and the counselling sessions and considers that the end of his redress process.

Complaint management, Professional Standards processes and investigations

Professional Standards Anglican Faith Based Organisations

Kooyoora implement the Professional Standards Uniform Act for Melbourne and Bendigo Dioceses. In the period 1 January 2019 – 31 December 2019 Kooyoora have managed 248 new matters in addition to managing a number of unresolved matters from the previous years including matters which originated with the former Office of Professional Standards.

Of the matters managed in the last financial year, approximately 53 have been heard and determined by the Professional Standards Committee, 7 (of 9 referred) have been heard and determined by the Professional Standards Board and 1 (out of 1 referred) has been heard and determined by the Professional Standards Review Board.

Many of the matters that Kooyoora receive do not proceed to the PSC for a variety of reasons including matters where a person is seeking advice only, matters where a person chooses not to sign a formal complaint, or where matters have been consolidated at the PSC so they only appear in the statistics as one matter. In addition, many matters are heard by the PSC on multiple occasions.

Kooyoora have managed files with varying degrees of risk, complexity and seriousness. The table below sets out the number of each type of new matter managed in the period 1 January 2019 – 31 December 2019. Note that some files may include more than one type of misconduct allegation e.g. an allegation may be of bullying, emotional abuse and harassment, and this will only be recorded on the table below as the primary misconduct allegation.

Type of Matter	No. of Files
Abuse other	1
Bullying	35
Clearance Issues	47
Criminal other	1
Current adult sexual abuse	4
Current child sexual abuse	8
Emotional abuse	3
Failure to protect	4
Family violence	3
Financial misconduct	3
Grooming	5
Harassment	17
Historical adult sexual abuse	5
Historical child sexual abuse	48
Neglect of a child	3
Other (unable to contact caller, general child safety and conflict issues)	45
Physical abuse	8
Pornography	1
Reporting obligations	5
Spiritual abuse	1
Theft	1

2019 PSC Outcome	
Dismissed / no further action	19
Clearance provided	2
Training	4
Mediation	3
Referred to Professional Standards Board	2
Investigation	5
Seek legal advice	1
Suspension	2
Relinquish holy orders/permission to officiate	1
Support provided by Kooyoora	1
Person of Concern	1
Professional Standards Review Board	1
Counselling	1

Case Study: Safety Net

Kooyoora received a negative working with children's check reporting that Sam was under police investigation for sexual penetration of a child.

Appropriate leadership were notified and it was discovered that this person was about to host an international student. Immediate safety planning occurred and the hosting did not occur. This was only possible through a coordinated effort with all levels of the client organisation.

In 2019 Kooyoora engaged in a robust examination of the Professional Standards Uniform Act and engagement with stakeholders, and made a formal recommendation to the Diocese of Melbourne regarding possible amendments. Following a period of engagement with the Diocese and Chancellor, in October 2018, Synod agreed to the proposed legislative amendments.

The amendments have had a positive impact on the professional standards process and have assisted in giving effect to the overriding purposes of the Act pursuant to Section 9, "to facilitate the just, quick and inexpensive resolution to the key issues in the complaint or matter". Two key areas of change include:

- A separate section of the legislation to deal with processes related to Persons of Concern; and
- The provision of more power to the Professional Standards Committee to deal with matters summarily under section 27 of the Act.

Kooyoora is continuing to review the Act and consider recommendations to be provided to both client Diocese.

Other Faith Based organisations, Education organisations and Sporting clubs Investigations

Kooyoora have also had the opportunity to assist other denominations, education settings and sports clubs in ensuring independent investigations in relation to Reportable Conduct allegations, Professional Standards complaints and conflicts. Working outside of the Anglican Church requires balancing new relationships, expectations, a working knowledge of their respective processes and relevant policies. These diverse environments enable Kooyoora to share learnings and themes as organisations come across ethical issues and innovative ways to address misconduct and child safety.

The relationships with comparative colleagues whether within the Anglican Church, other denominations or sectors, is developing and it is hoped that further work will be requested in the future.

Although the request for fee for service work has not been overwhelming, with the resources available to Kooyoora, our capacity to be flexible in delivery and our commitments to our major client, the balance is manageable. Planning has and continues to occur, with strategies established should the requests for work in the fee for service area increase and therefore Kooyoora's corresponding capacity to scale up.

In the coming year our investigation fee for service will be split into a two stage process; one being the investigation and collation of evidence and two being a decision making panel, in which Kooyoora may or may not be involved. This is to ensure that decision making panels are considered as part of the investigation scope, that the people that have in-depth knowledge of the operating environment are involved in interpretation and decisions that flow from the investigation.

Patrice Galgano
Director of Professional
Standards & Legal Counsel

Katrina Thomas
Director of Professional
Standards

Noting that one matter may have multiple outcomes

Average length of matters recorded 2019

	Number of matters closed	Number of matters closed pre 2018	Numbers of matters closed from 2018	Number of matters closed from 2019	Average length of matter
2018	262	47	215		163 days
2019	230	4	28	198	73 days

Person of Concern Processes

A Person of Concern is a person whose presence may constitute an unacceptable risk of harm to any person engaged in the activities of the parish as a result of sexual or physical abuse. As mentioned, the Professional Standards Uniform Act 2016 was amended in October 2019 for the Anglican Diocese of Melbourne, and included significant changes to the management of persons of concern. Previously persons of concern were declared to be a person of concern by the Director of Professional Standards (DPS) and a safety agreement was put in place. This process relied on people volunteering information and this was often unreliable and therefore reduced the robustness and integrity of the process and the safety agreements.

Since the changes in October, a person is suspected to be a person of concern and the Professional Standards Committee (PSC) determine if the person is a prescribed person of concern pursuant to the Act. If someone is declared a person of concern they are required to undertake a clearance for participation.

We have had a number of Persons of Concern matters presented before the PSC in line with the amendments. We are all adjusting to the new requirements under the Act and can see the benefits in the PSC being involved, bringing independence and specific relevant skills, in the risk assessment and Clearance for Participation processes.

Person of concern data: 29 active safety agreements managed.

Amy Collier
Intake & Quality Officer/
Investigator

Katrina Thomas
Director of Professional
Standards

Case Study: Missing Key Information

Kooyoora implemented a number of randomised quality assurance measures and during an audit for compliance with the Reportable Conduct Scheme and the Person of Concern register, information was obtained regarding Steven. Steven had previously admitted to a sexual act whilst in a position of power and this had been dealt with historically by earlier complaint management processes.

The information provided to the decision making body at the time was not accurate and significant details such as age were incorrect, meaning this matter was now dealing with an early teenager and therefore constituted child sexual abuse. The current context provided to the decision makers was the first of its kind in terms of the corrected information being presented, Steven now holding a leadership role within the organisation and also meeting the criteria as a person of concern.

Redress Schemes

In September 2019 Angela Cannon transitioned her consultancy work as Redress Manager to Redress Consultant. Kooyoora have appreciated the ability to continue to consult as needed. There is no doubt her expertise, knowledge and commitment has enhanced peoples experience and redress outcomes, Kooyoora's reputation in this area and has created a solid foundation for further delivery and development. Kooyoora sincerely appreciates and acknowledges all Angela has done during our establishment phase.

Kooyoora Ltd has successfully established, and continues to develop, the Kooyoora Independent Redress Scheme (Redress Scheme) as a further option available to survivors, which is particularly relevant to redress claims that may end up in civil litigation or as an alternate to the National Redress Scheme (NRS). The Kooyoora Redress Manager manages the process independently and impartially through a survivor focused and trauma-informed lens.

One of the key advantages the Redress Scheme offers, is providing the opportunity for survivors to be able to decide on the level of engagement that they are comfortable with, and therefore allowing people to have a degree of ownership with the process and timing thereof. They will also be supported throughout, again at the degree they themselves seek; such as ongoing support from the Redress Manager, engaging with a counsellor before, during and after the redress settlement process, and their lawyer assisting them with the redress application and settlement process.

An overriding principle of the Redress Scheme is to do no further harm and prevent re-traumatisation. In the process of seeking settlement an important consideration is to be cognisant of the person's recovery needs and timeframes– often requiring planning and pacing around responses and collating of information. Further to this, there is also a need to be flexible and adaptable in supporting people and in responding to their individual needs and requests. Wherever possible, a strong relational connection is established and this has been found to be beneficial to the survivor/s and other involved people.

It is also crucial in all aspects to consider how people define their recovery process and needs.

Case Study: Family Violence Support and Understanding

Anni contacted Kooyoora and during the intake it was evident she was considerably distressed and experiencing family violence that was reported as being enabled in the parish.

Intake used psychological first aid to assist with the distress, and were quickly able to assess any risks within this situation and confirm that there were no reporting obligations at this stage. Kooyoora coordinated and attended a facilitated conversation with Anni and the Vicar. Anni was able to return to the church and felt supported and understood by the Vicar.

Together we were able to arrange an attendance roster so all parties remain able to participate in parish life. The Vicar also agreed to implement a RSVP system for events and to inform the other party that attendance would be prioritised to the first to RSVP, etc.

By way of illustration; the Redress Manager is fortunate to experience and observe the redress scheme processes in action and the positive effect for the survivor/s. This includes the survivor/s being fully involved with their lawyer/s and participating in the settlement conference, if this is sought. This involvement is for the survivor/s to choose whether it be from private engagement with their lawyer/s through to being involved in the meeting and directly addressing the institution's representative and their lawyers with the reality of their experience and the abuse that occurred. These can be powerful and positive experiences for the survivor/s and all concerned.

Applications made to the National Redress Scheme are also managed and reviewed by the Kooyoora Redress Manager. This process is somewhat different to Kooyoora Independent Redress Scheme, and less 'relational' and takes place as prescribed under the National Redress Scheme for Institutional Child Sexual Abuse 2018 Act.

The sharing of how these traumatic experiences are managed, by way of real examples, can often assist those not involved in such issues to gain a better understanding of the actual reality of the types of issues handled by Kooyoora and the outcomes achieved. As such, case studies are provided in this report with the goal of demonstrating that the Redress Scheme can provide a positive experience for those involved, even when considered against the trying and traumatic circumstances.

Trevor Walker
Redress Manager

Redress Matters Completed		Kooyoora	NRS	WRIT	Av length of time to settle
	2018	7			992 days
	2019	7	2	1	304 days

Employment screening, assessment and clearance processes

Whilst Kooyoora continue to provide services exclusively to our Anglican organisations in this area we will be promoting these services more broadly. We hope to be able to assist organisations in their compliance with child safe standards and in managing assessments following any negative checks.

Kooyoora processes clearances across a number of categories for both the Anglican Diocese of Melbourne and Bendigo. The number and type of clearances provide in 2019 can be seen in the table below.

Type of clearance provided	Number cleared
Clearance for Ministry: Clergy	163
Clearance for Ministry: Lay	91
Clearance for Service: Department of Theological Education	19
Clearance for Service	1
Good Standing Reports	44

Kooyoora aims to clear clergy and lay within one week of receipt of all paperwork. Since the introduction of the Safe Ministry Check in 2018 there have been significant time delays in processing applications due to applicants not completing the form correctly. Despite working with the Diocese to ensure applicants receive clear instructions as to what is required, there are still a large number of applications that need additional information to be provided. For some applicants it may be a couple of months before they supply the required information. Once Kooyoora have received a full Safe Ministry form it only requires an Update form for any future clearances. This form does not include an applicant's full history so there are less incomplete applications to chase up.

Kooyoora have increased DPS network checks for clearance for lay roles. It is hoped that the network reply within one week however this is not always possible which can delay a clearance by a week if not received.

Kooyoora continues to work with the Anglican Diocese of Melbourne on supporting the implementation of the Integrum online system for clearance for service. In the meantime some parishes have expressed concern that they are not adhering to the child safe requirements and have requested Kooyoora process their clearance for service applications manually. The Registry has approved this and Kooyoora is currently processing a small number of applications manually.

Kooyoora have also worked closely with the Diocese of Melbourne to improve processes around Good Standing and visitors coming from interstate and overseas. There are many challenges that have been worked through and in 2020 we expect there to be decisions and resources available to assist in these areas.

Trauma informed consultation, cultural considerations, gap analysis, policy and systems review

Kooyoora have been utilising our internal skills and experience by providing organisations and individuals with consultation and auditing services around trauma, child safety and organisational culture.

As a way of example of this work, we have conducted assessments of the psychological needs of survivors of institutional abuse and matched these people to appropriate psychological care and supported forensic accountants in conducting interviews with survivors as organisations map and understand their past failings. Kooyoora is uniquely placed to be able to identify gaps in policy and systems due to our knowledge across a number of organisations and sectors.

Training & Education

In 2019 we established our training and education services and have begun planning strategic partnerships. We have established a prevention program for education settings. We have been able to provide some low cost training sessions for parishes and small organisations. Our training sessions will be expanded in 2020 and will include the following:

1. Person of concern – parish accountability training
2. Person of concern – understanding offending
3. Understanding and responding to disclosures of sexual assault
4. Understanding and responding to bullying
5. Understanding and responding to sexualised behaviours
6. Bystander training
7. Professional standards and obligations
8. Redress
9. Prevention of misconduct
10. Power and privilege
11. Understanding trauma principles
12. Respectful relationships
13. Cultural variations of trainings

Kooyoora attended the Child Safe Conference held in Brisbane. It was great to see so many diverse faith based organisations coming together for the purpose of child safety.



Photos from the 2019 Annual General Meeting.

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Kooyoora Ltd Directors' Report

Your directors present this report on the company for year ended 31 December 2019.

Directors

The names of each person who has been a director during the year and to the date of this report are:

Alison Goss
Pauline Kelly
Bruce Thompson (Appointed: 21 May 2019)
Susan Halliday (Appointed: 18 June 2019)
Ian Dallas (Resigned: 1 May 2019)
Michael Shand (Resigned: 15 October 2019)

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

The principal activity of the company during the course of the year was to operate as the Office of Professional Standards for the Anglican Dioceses of Melbourne and Bendigo. The company, which commenced operations from 1 July 2017, handles all complaints for the two dioceses, and will progress to handling safe ministry clearances in time.

Operating Result

The surplus of the company for the year ended 31 December 2019 after provision for income tax was:

Year ended	Period ended
31 December 2019	31 December 2018
\$	\$
11,353	29,660

Meetings of Directors

During the financial year, 13 meetings of directors were held. Attendances by each director were as follows:

	Number eligible to attend	Number attended
Alison Goss	13	13
Pauline Kelly	13	10
Bruce Thompson	8	7
Susan Halliday	7	5
Ian Dallas	4	-
Michael Shand	11	11

Information on Directors

Alison Goss - Chairperson
Occupation - Director, Organisational Development
Qualifications - Bachelor of Adult Learning & Development, Master of Commerce (Human Resource Management)
Experience and Expertise - Organisational development, People & Culture Consultant, Capability & Change Manager

Kooyoora Ltd Directors' Report

Information on Directors

Pauline Kelly - Director
Occupation - Senior Psychologist
Qualifications - Postgraduate Diploma in Applied Psychology, Bachelor of Arts.
Experience and Expertise - Experience working in a variety of sectors including government, community service, not for profit organisations and health.

Bruce Thompson - Director
Occupation - Dean
Qualifications - B.App.Sci, CRFS, FANZSRS, FAPSR, FThorSoc, PhD.
Experience and Expertise - Professor Thompson is the Dean of the School of Health Sciences at Swinburne University of Technology. He currently serves on Boards of both not for profit and ASX listed companies.

Susan Halliday - Director
Occupation - Managing Director
Qualifications - Teaching (BA Dip Ed).
Experience and Expertise - Awarded an AM for significant service to social welfare, particularly through gender equality and human rights advocacy, Susan is the Managing Director of a boutique consulting firm that works with a diverse client group across all sectors. Providing employment law, governance, compliance, cultural reform, child protection, training and investigation services, Susan is also a long term Director and former Chair of forensic psychology firm Caraniche Pty Ltd. Currently Accreditation Panel Chairperson for the National Safeguarding Children Program which engages with over 400 organisations, Susan sat on the YMCA Redress Panel established in response to the Royal Commission. Appointed Australia's Sex Discrimination Commissioner in 1998, Susan also served as Disability Discrimination Commissioner. Moving to Inaugural Chairperson of Victoria's largest professional regulator - the Victorian Institute of Teaching from 2002-2011 Susan also chaired the regulator's Disciplinary Hearings. Appointed one of four to run Australia's Defence Abuse Response Taskforce from 2012-2016 Susan has been independently commissioned to undertake a range of local and state government reviews over the past 18 years. Commencing her career as a teacher, Susan entered the corporate world with BHP, moved to Assistant Director at the Council for Equal Opportunity in Employment in 1990, and then to the Business Council of Australia as Assistant Director heading the Education and Training, and Employee Relations portfolios. Past Board memberships include the State Library Board of Victoria for 9 years, the Australian Childhood Foundation for a decade, the Victorian Schools Innovation Commission, Chair of the Australasian Teacher Regulatory Authorities and Chair of the National Centre for Women in Non-Traditional Roles at Swinburne University in the 1990s. With a published series of 15 Marcy books used widely throughout Australian primary schools and internationally, Susan describes herself as a 'teacher' and maintains her formal registration status.

Kooyoora Ltd Directors' Report

Information on Directors (continued)

Ian Dallas - Director
Occupation - Lawyer
Qualifications - BA, LLB (Hons). Admitted as a barrister and solicitor of the Supreme Court of Victoria. Ian holds a current legal practising certificate.
Experience and Expertise - Legal, Governance

Michael Shand - Director
Occupation - Barrister
Qualifications - B.A. LL M. (Melb) FCI Arb. Australian lawyer practising as sole practitioner at the Victorian Bar.
Experience and Expertise - Michael Shand QC has practised as a barrister at the Victorian Bar in Melbourne Australia since 1980, a Queen's Counsel since 1997. He is a commercial lawyer. He has been since February 2003 a fellow of the Chartered Institute of Arbitrators and a Chartered Arbitrator. He is a member of the Pool of Arbitrators appointed by NBN Co Ltd pursuant to its dispute management obligations. He is a member of the Special Tribunal of the Anglican Church of Australia. He served as Chairman of the Chartered Institute of Arbitrators, Australian Branch from February 2005. Since the incorporation of that organisation early in 2006 until September 2006, he served as President of the Chartered Institute of Arbitrators (Australia) Limited.

He served as the Chairman of the Victorian Bar Council from September 2006 - September 2007. As a member of the Victorian Bar Council from 2000 to 2007, he led the development of the Bar's comprehensive new web site and was a member of its technology and communications subcommittee. He also has responsibility for the introduction of the Bar's Professional Indemnity LPLC Insurance Scheme which commenced in 2005 and the Bar's Professional Standards Scheme which commenced in July 2008.

He also served as a director of the Bar's property company, Barristers Chambers Limited and as a member of the Bar's Professional Standards Education Committee. He has since 2007 served as the Chancellor (Chief Legal Adviser) of the Anglican Diocese of Melbourne and is a member of the Legal Committee of the Anglican Province of Victoria. He has served as a Trustee of the Melbourne Anglican Trust Corporation since 2007.

Company Secretary

The company secretary is Fiona Boyle, who was appointed to the position of secretary in September 2018. Fiona has extensive experience with a demonstrated history working in the health and community care industry, including working as the Chief Executive Officer of the Gippsland Centre against Sexual Assault for almost 12 years.

Significant Changes in the State of Affairs

In the opinion of the directors, there were no significant changes in the state of affairs of the company that occurred during the period under review not otherwise disclosed in this report or the financial report.

Events Subsequent to the End of the Reporting Period

There are no matters or circumstances that have arisen since the end of the period that have significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company, in future years.

Kooyoora Ltd Directors' Report

Auditors Independence Declaration

The lead auditor's independence declaration for the period ended 31 December 2019 has been received and can be found on page 5 of the financial report.

Chair A. Goss
Alison Goss
Director Bruce Thompson
Bruce Thompson
Dated this 18th day of March 2020



Lead auditor's independence declaration under section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 to the directors of Kooyoora Ltd

As lead auditor for the audit of Kooyoora Ltd for the year ended 31 December 2019, I declare that, to the best of my knowledge and belief, there have been:

- i) no contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit and
- ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Andrew Frewin Stewart
61 Bull Street, Bendigo Vic 3550
Dated this 18th day of March 2020

Brad Ead
Lead Auditor

Kooyoora Ltd Statement of Profit or Loss and Other Comprehensive Income

For the period ended 31 December 2019

	Note	2019 \$	2018 \$
Revenue	2	1,218,371	1,014,510
Salaries and employee benefits expense		(703,415)	(468,467)
Administration and association costs		(45,869)	(24,610)
Consulting costs		(137,645)	(148,917)
Depreciation and amortisation expense	3	(17,229)	(9,526)
Legal and professional fees		(239,991)	(231,964)
Occupancy and associated costs		(23,528)	(24,159)
Finance costs	3	(177)	(124)
Insurance costs		(3,168)	(4,485)
Sundry expenses		(35,996)	(72,598)
Surplus before income tax expense		11,353	29,660
Income tax expense		-	-
Surplus after income tax expense		11,353	29,660
Other comprehensive income		-	-
Total comprehensive income attributable to members of the entity		11,353	29,660

Kooyoora Ltd

Statement of Financial Position

As at 31 December 2019

	Note	2019 \$	2018 \$
Current assets			
Cash and cash equivalents	4	198,150	159,602
Trade and other receivables	5	80,155	99,165
Other assets	6	8,973	2,447
Total current assets		287,278	261,214
Non-current assets			
Property, plant and equipment	7	12,313	20,870
Intangible assets	8	14,618	-
Total non-current assets		26,931	20,870
Total assets		314,209	282,084
Current liabilities			
Trade and other payables	9	154,311	68,899
Other liabilities	10	-	90,000
Provisions	11	34,069	8,709
Total current liabilities		188,380	167,608
Total liabilities		188,380	167,608
Net assets		125,829	114,476
Equity			
Retained surplus		125,829	114,476
Total equity		125,829	114,476

Kooyoora Ltd

Statement of Changes in Equity

For the Period Ended 31 December 2019

	Retained Surplus \$	Total Equity \$
Balance at 1 January 2018	84,816	84,816
Surplus attributable to the entity for the period	29,660	29,660
Total other comprehensive income for the period	-	-
Balance at 31 December 2018	114,476	114,476
Surplus attributable to the entity for the year	11,353	11,353
Total other comprehensive income for the year	-	-
Balance at 31 December 2019	125,829	125,829

Kooyoora Ltd

Statement of Cash Flows

For the period ending 31 December 2019

	Note	2019 \$	2018 \$
Cash flows from operating activities			
Receipts		1,335,828	1,172,254
Payments to suppliers and employees		(1,271,463)	(1,082,151)
Interest received		(2,350)	1,951
Finance costs		(177)	(124)
Net cash provided by operating activities	13	61,838	91,930
Cash flows from investing activities			
Purchase of property, plant and equipment		(8,672)	(8,329)
Net cash used in investing activities		(8,672)	(8,329)
Net increase in cash held		53,166	83,601
Cash and cash equivalents at the beginning of the period		159,602	76,001
Cash and cash equivalents at the end of the period	4	212,768	159,602

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2019

Note 1. Summary of Significant Accounting Policies

The financial statements cover Kooyoora Ltd as an individual entity, incorporated and domiciled in Australia. Kooyoora Ltd is a company limited by guarantee.

The financial statements were authorised for issue on 18 March 2020 by the directors of the company.

Basis of preparation

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012* and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting policies

(a) Revenue

The Company has applied AASB 15: *Revenue from Contracts with Customers* (AASB 15) and AASB 1058: *Income of Not-for-Profit Entities* (AASB 1058) using the modified retrospective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 January 2019. Due to the nature of the Company's revenue, no impact was noted and therefore no adjustments were required.

Interest income

Interest income is recognised using the effective interest method.

Service fees

Service fees are received monthly and are recognised once received.

Membership fees

Membership fees are received yearly and are recognised as revenue once received.

Donation income

Donations and bequests are recognised as revenue when received.

All revenue is stated net of the amount of goods and services tax (GST).

(b) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2019

Note 1. Summary of Significant Accounting Policies (continued)

(c) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(d) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, and other short-term highly liquid investments with original maturities of three months or less.

(e) Trade and Other Receivables

Trade and other receivables include amounts due from donors and any outstanding grant receipts. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method, less any provision for impairment. Refer to Note 1(i) for further discussions on the determination of impairment losses.

(f) Property, plant and equipment

Plant and equipment is measured on the cost basis less depreciation and any impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount of these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

In the event the carrying amount of plant and equipment is greater than the recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(i) for details of impairment).

Plant and equipment that has been contributed at no cost, or for nominal cost, is recognised at the fair value of the asset at the date it is acquired.

Depreciation

All fixed assets are depreciated on a straight-line or diminishing value basis over the asset's useful life commencing from the time the asset is held ready for use.

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2019

Note 1. Summary of Significant Accounting Policies (continued)

(f) Property, plant and equipment (continued)

The depreciation rates used for each class of depreciable assets are:

Class of fixed asset	Depreciation rate
Office equipment	33%
Furniture and fittings	33%
Computer equipment	33%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

(g) Leases

Lease recognition

The company has applied AASB 16: Leases using the modified retrospective method of initially applying AASB 16 as an adjustment to the opening balance of equity at 1 January 2019. As the Company hold a low-value and a short-term lease, no impact was noted and therefore no adjustments were required.

At inception of a contract, the Company assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Company where the Company is a lessee. However, all contracts that are classified as short-term leases (ie a lease with a remaining lease term of 12 months or less) and leases of low-value assets (ie fair value less than \$10,000) are recognised as an operating expense on a straight-line basis over the term of the lease.

Each of the Company's lease arrangements are for use in the production of supply of goods or services, or for administrative purposes.

(h) Financial instruments

The company's financial instruments consist mainly of deposits with banks, receivables and payables.

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the entity commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15.63.

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2019

Note 1. Summary of Significant Accounting Policies (continued)

(h) Financial instruments (continued)

Classification and subsequent measurement

(i) Financial assets

All financial assets are initially measured at fair value adjusted for transaction costs (where applicable). For the purpose of subsequent measurement, financial assets are classified into amortised costs. The Company does not use hedging instruments.

Classifications are determined by both:

- the business model for managing the financial assets
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade debtors which is presented within other expenses.

Financial assets are measured at amortised cost if the assets meet the following conditions:

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents and trade and other receivables fall into this category of financial instruments.

Impairment of financial assets

The Company makes use of the simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. The association uses its historical experience, external indicators and forward looking information to calculate the expected credit losses.

(i) Financial liabilities

The Company's financial liabilities include trade and other payables and borrowings. Financial liabilities are initially measured at fair value and where applicable, are adjusted for transaction costs unless the association designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for financial liabilities designated at fair value through profit or loss, which are carried subsequently at fair value with gains or losses recognised in profit or loss. The association does not utilise derivative financial instruments.

All interest related charged and, if applicable, changes in an instruments fair value that are reported in profit or loss are included within finance costs or finance income.

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2019

Note 1. Summary of Significant Accounting Policies (continued)

(i) Impairment of assets

At the end of each reporting period, the entity assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

(j) Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 to 90 days of recognition of the liability.

(k) Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting date.

(l) Employee benefits

Short-term employee benefits

Provision is made for the company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The company's obligations for short-term employee benefits such as wages and salaries are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements of obligations for other long-term employee benefits for changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2019

Note 1. Summary of Significant Accounting Policies (continued)

(l) Employee benefits (continued)

The company's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the association does not have an unconditional right to defer settlement for at least 12 months after the reporting date, in which case the obligations are presented as current provisions.

(m) Comparative figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Company retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period, in addition to the minimum comparative financial statements, must be disclosed.

(n) Economic dependence

Kooyoora Ltd is dependent on the Melbourne Anglican Diocesan Corporation Ltd to generate the majority of its revenue used to operate the business. The company has entered into a service agreement with the entity and at the date of this report, the Board of Directors has no reason to believe that this financial support will not continue.

(o) Critical accounting estimates and judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

Key estimates

Impairment

The Company assesses impairment at each reporting period by evaluating the conditions and events specific to the Company that may be indicative of impairment triggers. Recoverable amount of the relevant assets are reassessed using the value-in-use calculation which incorporates various key assumptions.

(o) Critical accounting estimates and judgements

Useful lives of property, plant and equipment

The Company reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

Key judgments

Employee benefits

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. As the company expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the company believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2019

Note 1. Summary of Significant Accounting Policies (continued)

(p) New and amended accounting policies adopted during the reporting period

Initial application of AASB 16 Leases

Initial application

The Company has adopted AASB 16 retrospectively with the modified retrospective method of initially applying AASB 16 recognised at 1 January 2019. In accordance with AASB 16, the comparatives for the 2018 reporting period have not been restated.

Prior to 1 January 2019, leases of property, plant and equipment were classified as either finance leases or operating leases. From 1 January 2019, leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the group. Due to the nature of the Company's lease agreement, a right-of-use asset and lease liability have not been brought onto the balance sheet.

The Company has not recognised a lease liability and right-of-use asset as both leases fall under the exemption of short-term and low-value leases, recognised as operating leases under AASB 117: Leases where the Company is the lessee.

Initial application of AASB 15 and AASB 1058

Initial application

The Company has applied AASB 15 and AASB 1058 using the modified retrospective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 January 2019. Due to the nature of the Company's revenue, no impact was noted and therefore no adjustments were required.

Note 2. Revenue	2019 \$	2018 \$
Service Fees	1,162,403	989,209
Membership Fees - Melbourne	16,000	16,000
Membership Fees - Bendigo	4,000	4,000
Interest	2,350	1,951
Donations	5,000	-
Complaints	1,227	480
Training	200	-
Counselling	2,227	-
Investigations	24,964	-
DPS Network Fee	-	2,870
Total revenue	1,218,371	1,014,510
Note 3. Expenditure		
Depreciation and amortisation expense:		
- Office equipment	638	638
- Furniture and fittings	3,126	3,020
- Computer equipment	7,843	5,868
- Website	5,622	-
Total depreciation and amortisation	17,229	9,526

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2019

	2019	2018
	\$	\$
Note 3. Expenditure (continued)		
Finance costs	177	124
Short term lease costs	13,200	12,000
Low value lease costs	1,440	1,440
Note 4. Cash and Cash Equivalents		
<i>CURRENT</i>		
Cash at bank	198,150	159,602
Note 5. Trade and Other Receivables		
<i>CURRENT</i>		
Trade receivables	80,155	99,165
Note 6. Other Assets		
<i>CURRENT</i>		
Prepayments	8,973	2,447
Note 7. Property, Plant and Equipment		
<i>NON-CURRENT</i>		
Office equipment		
At cost	1,914	1,914
Accumulated depreciation	(1,568)	(930)
	346	984
Furniture and fittings		
At cost	9,378	9,378
Accumulated depreciation	(7,553)	(4,427)
	1,825	4,951
Computer equipment		
At cost	26,164	23,114
Accumulated depreciation	(16,022)	(8,179)
	10,142	14,935
Total property, plant and equipment	12,313	20,870

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2019

Note 7. Property, Plant and Equipment (continued)

Movements in Carrying Amounts

Movements in carrying amounts for each class of property, plant and equipment between the beginning and the end of the current period.

	Office equipment	Furniture and fittings	Computer equipment	Total
	\$	\$	\$	\$
Balance at beginning of period	984	4,951	14,935	20,870
Additions	-	-	3,050	3,050
Disposals	-	-	-	-
Depreciation expense	(638)	(3,126)	(7,843)	(11,607)
Carrying amount at end of period	346	1,825	10,142	12,313

Note 8. Intangible Assets

NON-CURRENT

Website

	2019	2018
	\$	\$
At cost	20,240	-
Accumulated depreciation	(5,622)	-
Total intangible assets	14,618	-

Movements in Carrying Amounts

Movements in carrying amounts for each class of property, plant and equipment between the beginning and the end of the current period.

	Website	Total
	\$	\$
Balance at beginning of period	-	-
Additions	20,240	20,240
Disposals	-	-
Depreciation expense	(5,622)	(5,622)
Carrying amount at end of period	14,618	14,618

Note 9. Trade and Other Payables

CURRENT

	2019	2018
	\$	\$
Trade payables	88,663	2,716
Other payables	18,867	10,099
ATO payable	37,781	14,794
Accrued expenses	9,000	41,290
Total trade and other payables	154,311	68,899

Note 10. Other Liabilities

CURRENT

Unearned income	-	90,000
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Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2019

	2019	2018
	\$	\$
Note 11. Provisions		
<i>CURRENT</i>		
Employee benefits - annual leave	34,069	8,709
(a) Analysis of employee provisions		
Balance at the beginning of the year	8,709	8,449
Additional provisions raised during the year	28,801	9,576
Amounts used	(3,442)	(9,317)
Closing balance at the end of the year	34,069	8,709

Provision for employee benefits

Employee provisions represent amounts accrued for annual leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements. Based on past experience, the Company does not expect the full amount of annual leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Company does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

	2019	2018
	\$	\$
Note 12. Capital and Leasing Commitments		
(a) Finance lease commitments		
The company has no finance lease commitments contracted for at 31 December 2019.		
(b) Operating lease and license commitments		
Non-cancellable operating leases contracted for but not capitalised in the financial statements:		
- not later than 12 months	-	1,440
- between 12 months and 5 years	-	3,720
	-	5,160

The property lease commitment was a non-cancellable operating lease contracted for but not capitalised in the financial statements with a one-year term. The lease commenced on 1 July 2017 and expired on 30 June 2018. The terms of the lease are currently being renegotiated with rent being paid month to month, therefore the lease is considered short-term. The company had no material commitment at 31 December 2019.

The photocopier lease commitment is a non-cancellable operating lease contracted for but not capitalised in the financial statements with a five-year term. Lease payments are required monthly in advance. The lease falls under the low-value exemption.

(c) Capital expenditure commitments

The company has no material capital expenditure commitments contracted for at 31 December 2019.

Kooyoora Ltd

Directors' Declaration

The directors of Kooyoora Ltd declare that, in the directors opinion:

1. The financial statements and notes, as set out on pages 6 to 20 are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with the mandatory Australian Accounting Standards and accounting policies described in Note 1 of the financial report.
 - b. give a true and fair view of the financial position of the registered entity as at 31 December 2019 and its performance for the period ended on that date.
2. There are reasonable grounds to believe that Kooyoora Ltd will be able to pay its debts as and when they become due and payable.

Chair 
Alison Goss

Director 
Bruce Thompson

Dated this 18th day of March 2020

Independent auditor's report to the members of Kooyoora Ltd

Report on the audit of the financial statements

Our opinion

In our opinion, the financial report of Kooyoora Ltd being a special purpose financial report, is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- i. giving a true and fair view of the company's financial position as at 31 December 2019 and of its performance for the year ended on that date and
- ii. complying with the accounting policies described in Note 1 of the financial report and the *Australian Charities and Not-for-profits Commission Regulations 2013*.

What we have audited

Kooyoora Ltd's (the company) financial report comprises the:

- ✓ Statement of financial position as at 31 December 2019
- ✓ Statement of profit or loss and other comprehensive income for the year then ended
- ✓ Statement of changes in equity for the year then ended
- ✓ Statement of cash flows for the year then ended
- ✓ Notes comprising a summary of significant accounting policies and other explanatory notes
- ✓ The directors' declaration of the entity.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of accounting and restriction on distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Kooyoora Ltd to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose.

Other information

The company may prepare an annual report that may include the financial statements, director's report and declaration and our audit report (the financial report). The annual report may also include "other information" on the entity's operations and financial results and financial position as set out in the financial report, typically in a Chairperson's report and reports covering governance and other matters.

The directors are responsible for the other information. An annual report has not been made available to us as of the date of this auditor's report.

Our opinion on the financial report does not cover the other information and accordingly we will not express any form of assurance conclusion thereon.

Our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If we identify that a material inconsistency appears to exist when we read the annual report (or become aware that the other information appears to be materially misstated), we will discuss the matter with the directors and where we believe that a material misstatement of the other information exists, we will request management to correct the other information.

Independence

In conducting our audit, we have complied with the independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Directors' responsibility for the financial report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with the accounting policies described in Note 1 of the financial report and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or cease operations, or have no realistic alternative but to do so.

Auditor's responsibility for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/home.aspx>. This description forms part of our auditor's report.



Andrew Frewin Stewart
61 Bull Street, Bendigo, 3550
Dated this 18th day of March 2020



Brad Ead
Lead Auditor



KOOYOORA

Kooyoora Ltd

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